

RESOLUTION NO. _____

TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN
MEMBERS,

WHEREAS, the Dodge County Annual Budget is presented and adopted with budgetary appropriation control by business unit level; and,

WHEREAS, the Dodge County Finance Committee has considered and discussed the option to adopt the Dodge County Annual Budget with budgetary appropriation control at the department level, rather than at the business unit level, and the efficiencies that will be gained by doing so; and,

WHEREAS, the Finance Committee, at its June 9, 2015 meeting, by a vote of 4-0, recommended a transition to budgetary appropriation control at the department level, effective with the 2016 Dodge County Annual Budget; and,

WHEREAS, a proposed Dodge County Budget Control Policy has been marked for identification as Exhibit "A" and has been attached hereto;

SO, NOW, THEREFORE, BE IT RESOLVED, that the Dodge County Board of Supervisors hereby changes the level by which it exercises budgetary appropriation control in the Dodge County Annual Budget from the business unit level to the department level, effective January 1, 2016;

BE IT FINALLY RESOLVED, that the Dodge County Board of Supervisors hereby adopts the *Dodge County Budget Control Policy*, a copy of which has been marked for identification as Exhibit "A" and has been attached hereto, effective January 1, 2016.

All of which is respectfully submitted this 21st day of July, 2015.

Dodge County Finance Committee:

David Frohling

Gerald Adelmeyer

Wayne Uttke

Thomas Schaefer

Phillip Gohr

Dodge County Budget Control Policy

Presented to the Dodge County Board of Supervisors on July 21, 2015.

Adopted by the Dodge County Board of Supervisors on: _____.

Effective Date of Policy: _____.

Policy Background

Municipal budgets in Wisconsin are governed by Section 65.90, of the *Wisconsin Statutes*. As a governmental unit, Dodge County is obligated to comply with these statutory requirements. The Budget Control Policy, as outlined below, meets the obligations of Section 65.90, of the *Wisconsin Statutes*.

The Dodge County Annual Budget is prepared under a major fund accounting basis and meets Governmental Accounting Standards Board (GASB) – GASB Statement 34 standards. Each department has business units which designate a county activity that accounts for revenues, other resources and expenditures. All Departmental Business Units as identified in the Adopted 2015 Dodge County Budget are retained.

Department Heads shall monitor their respective operations, revenues, expenditures, obligations and overall budgets throughout the year. The Finance Department shall update and make available monthly Revenue & Expenditure Reports for each operational area.

Policy Requirements

1. Department Heads shall timely notify the County Administrator and the Finance Director of all intra-departmental fund transfers between Business Units.
2. Department Heads shall complete and submit the attached *Intra-Departmental Fund Transfer* form to the County Administrator and Finance Director to document the intra-departmental fund transfers.
3. Department Heads shall timely report to their respective Committees of Jurisdiction and the Finance Committee all intra-departmental fund transfers between Business Units.
4. The County Administrator and/or the Finance Director can present any intra-departmental fund transfers to the County Board of Supervisors for consideration and action.
5. Substitution of capital items in the amount of \$25,000 and over shall be presented to the County Board of Supervisors for consideration and action.
6. Department Heads shall not request fund transfers between county departments.
7. Departments are not authorized to spend funds in excess of funds available in their respective budgets.
8. Amendments for Revenue and or Expenditures adjustments that exceed adopted county funding (levy and or sales tax) shall be presented to the Dodge County Board of Supervisors for consideration and action.



Dodge County, Wisconsin
Finance Department
Intra-Department Fund Transfer Form
Effective Date: _____

Date: _____

Draft

Department: _____

For Finance Department use only

Doc# _____

Batch# _____

GL Date: _____

Description of Adjustment:

Increase to Budget

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Decrease to Budget

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Note the increases must balance with the decreases

Department Head Signature _____ Date: _____

County Administrator Signature _____ Date: _____